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EI premium rates and maximum

For each year, the CRA provides the:

- ✓ Maximum insurable earnings
- ✓ Rate you use to calculate the amount of EI premiums to deduct from your employees' remuneration.

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Federal EI premium rates and maximums

| Year | Maximum annual insurable earnings definition [?] | Rate (%) definition [?] | Maximum annual employee premium definition [?] | Maximum annual employer premium definition [?] |
|----------|---|----------------------------------|---|---|
| New 2025 | \$65,700 | 1.64 | \$1,077.48 | \$1,508.47 |
| 2024 | \$63,200 | 1.66 | \$1,049.12 | \$1,468.77 |
| 2023 | \$61,500 | 1.63 | \$1,002.45 | \$1,403.43 |
| 2022 | \$60,300 | 1.58 | \$952.74 | \$1,333.84 |
| 2021 | \$56,300 | 1.58 | \$889.54 | \$1,245.36 |
| 2020 | \$54,200 | 1.58 | \$856.36 | \$1,198.90 |

| Year | Maximum annual insurable earnings definition^② | Rate (%) definition^② | Maximum annual employee premium definition^② | Maximum annual employer premium definition^② |
|-------------|---|--|---|---|
| 2019 | \$53,100 | 1.62 | \$860.22 | \$1,204.31 |
| 2018 | \$51,700 | 1.66 | \$858.22 | \$1,201.51 |
| 2017 | \$51,300 | 1.63 | \$836.19 | \$1,170.67 |
| 2016 | \$50,800 | 1.88 | \$955.04 | \$1,337.06 |
| 2015 | \$49,500 | 1.88 | \$930.60 | \$1,302.84 |
| 2014 | \$48,600 | 1.88 | \$913.68 | \$1,279.15 |
| 2013 | \$47,400 | 1.88 | \$891.12 | \$1,247.57 |
| 2012 | \$45,900 | 1.83 | \$839.97 | \$1,175.96 |
| 2011 | \$44,200 | 1.78 | \$786.76 | \$1,101.46 |
| 2010 | \$43,200 | 1.73 | \$747.36 | \$1,046.30 |
| 2009 | \$42,300 | 1.73 | \$731.79 | \$1,024.51 |
| 2008 | \$41,100 | 1.73 | \$711.03 | \$995.44 |
| 2007 | \$40,000 | 1.80 | \$720.00 | \$1,008.00 |
| 2006 | \$39,000 | 1.87 | \$729.30 | \$1,021.02 |
| 2005 | \$39,000 | 1.95 | \$760.50 | \$1,064.70 |
| 2004 | \$39,000 | 1.98 | \$772.20 | \$1,081.08 |
| 2003 | \$39,000 | 2.10 | \$819.00 | \$1,146.60 |
| 2002 | \$39,000 | 2.20 | \$858.00 | \$1,201.20 |
| 2001 | \$39,000 | 2.25 | \$877.50 | \$1,228.50 |
| 2000 | \$39,000 | 2.40 | \$936.00 | \$1,310.49 |
| 1999 | \$39,000 | 2.55 | \$994.50 | \$1,392.30 |
| 1998 | \$39,000 | 2.70 | \$1,053.00 | \$1,474.20 |

Quebec EI premium rates and maximums

| Year | Maximum annual insurable earnings <u>definition</u> ② | Rate (%) <u>definition</u> ② | Maximum annual employee premium <u>definition</u> ② | Maximum annual employer premium <u>definition</u> ② |
|-----------------|--|---------------------------------|--|--|
| New 2025 | \$65,700 | 1.31 | \$860.67 | \$1,204.94 |
| 2024 | \$63,200 | 1.32 | \$834.24 | \$1,167.94 |
| 2023 | \$61,500 | 1.27 | \$781.05 | \$1,093.47 |
| 2022 | \$60,300 | 1.20 | \$723.60 | \$1,013.04 |
| 2021 | \$56,300 | 1.18 | \$664.34 | \$930.08 |
| 2020 | \$54,200 | 1.20 | \$650.40 | \$910.56 |
| 2019 | \$53,100 | 1.25 | \$663.75 | \$929.25 |
| 2018 | \$51,700 | 1.30 | \$672.10 | \$940.94 |
| 2017 | \$51,300 | 1.27 | \$651.51 | \$912.11 |
| 2016 | \$50,800 | 1.52 | \$772.16 | \$1,081.02 |
| 2015 | \$49,500 | 1.54 | \$762.30 | \$1,067.22 |
| 2014 | \$48,600 | 1.53 | \$743.58 | \$1,041.01 |
| 2013 | \$47,400 | 1.52 | \$720.48 | \$1,008.67 |
| 2012 | \$45,900 | 1.47 | \$674.73 | \$944.62 |
| 2011 | \$44,200 | 1.41 | \$623.22 | \$872.51 |
| 2010 | \$43,200 | 1.36 | \$587.52 | \$822.53 |
| 2009 | \$42,300 | 1.38 | \$583.74 | \$817.24 |
| 2008 | \$41,100 | 1.39 | \$571.29 | \$799.81 |
| 2007 | \$40,000 | 1.46 | \$584.00 | \$817.60 |
| 2006 | \$39,000 | 1.53 | \$596.70 | \$835.38 |
| 2005 | \$39,000 | not applicable | not applicable | not applicable |
| 2004 | \$39,000 | not applicable | not applicable | not applicable |
| 2003 | \$39,000 | not applicable | not applicable | not applicable |

| Year | Maximum annual insurable earnings definition ^② | Rate (%) definition ^② | Maximum annual employee premium definition ^② | Maximum annual employer premium definition ^② |
|------|---|----------------------------------|---|---|
| 2002 | \$39,000 | not applicable | not applicable | not applicable |
| 2001 | \$39,000 | not applicable | not applicable | not applicable |
| 2000 | \$39,000 | not applicable | not applicable | not applicable |
| 1999 | \$39,000 | not applicable | not applicable | not applicable |
| 1998 | \$39,000 | not applicable | not applicable | not applicable |

► Table legend

Information applicable to residents of Quebec only

The province of Quebec administers the maternity, parental and adoption benefits for residents of Quebec. Refer to: [Revenu Québec](#).

References

Legislation

EIA: 4(1)

Maximum yearly insurable earnings

EIA: 4(2)

Calculation of amount

EIA: 4(3)

Subsequent years

EIA: 4(4)

Rounding down

EIA: 66

Annual premium rate setting

EIA: 66.32

Premium rate setting by Governor in Council

EIA: 66.5

Publication in Canada Gazette

EIA: 67

Employee's premium

EIA: 68

Employer's premiums

EIA: 69(2)

Provincial plans

Determine if a benefit is taxable ➡

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